

BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

Diamond Ridge Investments, LLC,
Appellant,

v.

Custer County Board of Equalization,
Appellee.

Case Nos: 16A 151, 16A 152, 16A 153

Decision and Order Affirming the
Determinations of the Custer County Board
of Equalization
(Default Judgment)

For the Appellant:

No appearance

For the Appellee:

Glenn A. Clark,
Custer Deputy County Attorney

The appeal was heard before Commissioners Robert W. Hotz and Steven A. Keetle.

I. THE SUBJECT PROPERTY

The Subject Property consists of three separate agricultural parcels. The parcel in Case No. 15A 152 is 156.2 acres. The parcel in Case No. 15A 153 is 192.03 acres. In Case No. 15A 153, the parcel is 313.03 acres. Each parcel is located in Custer County, Nebraska. The legal descriptions of the parcels are found in the Case Files.

II. PROCEDURAL HISTORY

In Case No. 15A 151, the Custer County Assessor (the County Assessor) determined that the assessed value of the Subject Property was \$155,459 for tax year 2016. Diamond Ridge Investments, LLC (the Taxpayer) protested this assessment to the Custer County Board of Equalization (the County Board) and requested an assessed valuation of \$131,397. The County Board determined that the taxable value for tax year 2016 was \$155,459.¹

In Case No. 15A 152, the County Assessor determined that the assessed value of the Subject Property was \$187,560 for tax year 2016. The Taxpayer protested this assessment to the County

¹ See, Case File.

Board and requested an assessed valuation of \$162,413. The County Board determined that the taxable value for tax year 2016 was \$187,269.²

The County Assessor, in Case No. 15A 153, determined that the assessed value of the Subject Property was \$299,777 for tax year 2016. The Taxpayer protested this assessment to the County Board and requested an assessed valuation of \$237,709. The County Board determined that the taxable value for tax year 2016 was \$299,777.³

The Taxpayer appealed the decisions of the County Board to the Tax Equalization and Review Commission (The Commission). The Commission issued an Order for Hearing on May 12, 2017, setting the hearing date for August 10, 2017. Affidavits of Service, which appear in the records of the Commission, establish that a copy of each of the Orders for Hearing and Notice of Hearing listed above was served on all parties.⁴ The Commission held a hearing on August 10, 2017. No one appeared on behalf of the Taxpayer as directed by the Commission's Order for Hearing. The County Board moved for a default judgment in favor of the County Board's determinations.

III. STANDARD OF REVIEW

“In all appeals, excepting those arising under section 77-1606, if the appellant presents no evidence to show that the order, decision, determination or action appealed from is incorrect, the commission shall deny the appeal.”⁵ The Commission is authorized to enter default judgments.⁶

IV. CONCLUSION

The Taxpayer failed to appear at the hearing as required by the Order for Hearing and Notice of hearing and therefore presented no evidence to show that the order, decision, determination, or action appealed from was incorrect. The motion for an Order of Default Judgment should be granted and the decision of the County Board should be Affirmed.

² See, Case File.

³ See, Case File.

⁴ See, Case File.

⁵ Neb. Rev. Stat. §77-5016(9) (2016 Cum. Supp.).

⁶ Neb. Rev. Stat. §77-5015 (2016 Cum. Supp.).

V. ORDER

IT IS ORDERED THAT:

1. The Motion of the County Board for Default Judgment is granted.
2. The Decisions of the Custer County Board of Equalization determining the value of the Subject Property for tax year 2016 are Affirmed.
3. The taxable value of the Subject Property in Case No. 15A 151 for tax year 2016 is \$155,459.
4. The taxable value of the Subject Property in Case No. 15A 152 for tax year 2016 is \$187,269.
5. The taxable value of the Subject Property in Case No. 15A 153 for tax year 2016 is \$299,777.
6. This Decision and Order, if no appeal is timely filed, shall be certified to the Custer County Treasurer and the Custer County Assessor, pursuant to Neb. Rev. Stat. §77-5018 (2016 Cum. Supp.).
7. Any request for relief, by any party, which is not specifically provided for by this Decision and Order, is denied.
8. Each Party is to bear its own costs in this proceeding.
9. This Decision and Order shall only be applicable to tax year 2016.
10. This Decision and Order is effective for purposes of appeal on August 11, 2017.⁷

Signed and Sealed: August 11, 2017

Robert W. Hotz, Commissioner

SEAL

Steven A. Keetle, Commissioner

⁷ Appeals from any decision of the Commission must satisfy the requirements of Neb. Rev. Stat. §77-5019 (2016 Cum. Supp.) and other provisions of Nebraska Statutes and Court Rules.